

**AMENDMENTS TO THE SPECIFICATION**

In the BRIEF DESCRIPTION OF THE DRAWINGS, please amend the paragraph beginning in line 13 on page 12 as follows:

FIG. 1, consisting of the part (a) through the part (g), is a flowchart showing an example of the order of steps in a method for manufacturing an SOI wafer of the present invention together with schematic views.

In the BRIEF DESCRIPTION OF THE DRAWINGS, please amend the paragraph beginning in line 9 on page 13 as follows:

FIG. 5, consisting of the part (a) through the part (f), is a flowchart showing the order of steps in a method for manufacturing an SOI wafer of Experimental Example 1 together with schematic views.

In the BRIEF DESCRIPTION OF THE DRAWINGS, please amend the paragraph beginning in line 15 on page 13 as follows:

FIG. 7, consisting of the part (a) through the part (g), is a flowchart showing the order of steps in a conventional method for manufacturing an SOI wafer together with schematic views.